**UNITED NATIONS**

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**General Assembly**

Distr.
GENERAL

A/RES/48/242
10 May 1994

Forty-eighth session
Agenda item 132 (a)

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/48/815/Add.2)]

48/242. Financing of the United Nations Iraq-Kuwait Observation Mission

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Iraq-Kuwait Observation Mission 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Bearing in mind Security Council resolutions 687 (1991) of 3 April 1991 and 689 (1991) of 9 April 1991, by which the Council decided to set up the United Nations Iraq-Kuwait Observation Mission and to review the question of its termination or continuation every six months,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Observation Mission, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Recalling also its resolution 45/260 of 3 May 1991 on the financing of the Observation Mission and its subsequent resolutions thereon, the latest of which was resolution 47/208 B of 14 September 1993, as well as its decision 48/466 A of 23 December 1993,

Reaffirming that the costs of the Observation Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

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1/ A/48/844 and Corr.1.

2/ A/48/897.

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Expressing its appreciation for the substantial voluntary contributions made to the Observation Mission by the Government of Kuwait and the contributions of other Governments,

Mindful of the fact that it is essential to provide the Observation Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Takes note of the status of contributions to the United Nations Iraq-Kuwait Observation Mission as at 24 March 1994, including the contributions outstanding in the amount of 23,719,106 United States dollars;

2. Expresses concern about the deteriorating financial situation with regard to peace-keeping activities due to overdue payments by Member States of their assessments, particularly Member States in arrears;

3. Expresses deep concern about the adverse effect that the deteriorating financial situation has on reimbursement to troop contributors, placing an additional burden on these countries and putting at risk the continuing supply of troops to the Observation Mission and, consequently, the effective implementation of its mandate;

4. Expresses its appreciation for the decision of the Government of Kuwait to defray two thirds of the cost of the Observation Mission, effective 1 November 1993;

5. Reaffirms its resolution 48/227 of 23 December 1993 and stresses the need for the Secretariat to submit budget documents in time in order to allow for a proper and thorough review and approval by the General Assembly of the budgets before their implementation;

6. Notes with satisfaction an improvement in the compliance by the Secretariat with certain resolutions of the General Assembly with regard to the form of budget documents concerning peace-keeping operations;

7. Reaffirms the role of the Advisory Committee on Administrative and Budgetary Questions as an advisory body to the General Assembly in the budget process;

8. Endorses the observations and recommendations contained in the report of the Advisory Committee, 2/ subject to the provisions of the present resolution;

9. Requests the Secretary-General to take all necessary action to ensure that the Observation Mission is administered with a maximum of efficiency and economy and, in particular, to implement fully economy, financial and efficiency measures to be approved during the resumed forty-eighth session but no later than 1 May 1994, and to report on the implementation of such measures in the context of the performance report relevant to that period;

10. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the Observation Mission in full;

11. Affirms:

(a) That the failure by Member States to pay assessed contributions promptly and in full and the fact that the General Assembly has unfortunately

been led to consider and approve peace-keeping budgets without adequate documentation have damaged and continue to damage the ability of the peace-keeping operations to implement their activities effectively;

(b) That it expects that it will not be asked to take any future decisions on budgets for peace-keeping operations retroactively;

12. Approves the amount of 37 million dollars gross (35,876,500 dollars net) for the maintenance of the Observation Mission for the period from 1 November 1993 to 30 April 1994, two thirds of this amount, equivalent to 23,917,700 dollars, to be funded from voluntary contributions from the Government of Kuwait, of which 16 million dollars have been received;

13. Decides to appropriate to the Special Account referred to in General Assembly resolution 45/260 an amount of 13,082,300 dollars gross (11,958,800 dollars net) equivalent to one third of the cost for the maintenance of the Observation Mission for the period from 1 November 1993 to 30 April 1994, taking into account the amount of 8,687,800 dollars gross (8 million dollars net) authorized in accordance with General Assembly decision 48/466 A for the period from 1 November 1993 to 28 February 1994;

14. Decides also, as an ad hoc arrangement, to apportion the amount of 13,082,300 dollars gross (11,958,800 dollars net) for the period from 1 November 1993 to 30 April 1994 among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992 and its decision 48/472 A of 23 December 1993, and taking into account the scale of assessments for the years 1992, 1993 and 1994 as set out in Assembly resolutions 46/221 A of 20 December 1991 and 48/223 A of 23 December 1993 and Assembly decision 47/456 of 23 December 1992;

15. Decides further to set off against the apportionment among Member States their respective share in the unencumbered balance of 4,394,500 dollars gross (3,958,800 dollars net) for the period from 1 November 1993 to 30 April 1994, in addition to the amount of 8,687,800 dollars gross (8 million dollars net) already set off in accordance with General Assembly decision 48/466 A for the period from 1 November 1993 to 28 February 1994;

16. Decides that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 14 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 1,123,500 dollars for the period from 1 November 1993 to 30 April 1994 approved for the Observation Mission;

17. Authorizes, as an exceptional measure, the Secretary-General to enter into commitments up to the amount of 5.5 million dollars gross (5,312,800 dollars net) per month, inclusive of the two-thirds share to be met through voluntary contributions from the Government of Kuwait, for the maintenance of the Observation Mission for the period from 1 May to 31 October 1994, subject to the review by the Security Council of the mandate of the Mission, one third of the full amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

18. Decides that, on an experimental basis, the Secretary-General may enter into commitments up to the amount of 5.5 million dollars gross (5,312,800 dollars net) per month, inclusive of the two-thirds share to be met through voluntary contributions from the Government of Kuwait, for the maintenance of the Observation Mission for the period from 1 November 1994 to 31 March 1995, subject to the review by the Security Council and to the prior concurrence of the Advisory Committee for this additional period and on the

understanding that the General Assembly will, by that time, be considering the establishment of the system of accountability and responsibility of programme managers, called for in its resolutions 46/185 B and 46/189 of 20 December 1991, 47/212 B of 6 May 1993, 47/214 of 23 December 1992 and 48/218 of 23 December 1993, one third of the full amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

19. Requests the Secretary-General, should the mandate and operational requirements of the operation change significantly prior to 31 March 1995, to submit to the General Assembly through the Advisory Committee such administrative and budgetary proposals as may be required;

20. Decides to review all aspects of the implementation of paragraph 18 above at the resumed forty-ninth session of the General Assembly, in particular in view of the conclusions and recommendations of the Advisory Committee contained in its report 3/ and endorsed by the Assembly in its resolution 47/218 B of 14 September 1993;

21. Requests the Secretary-General to replace, to the extent possible, international General Service and international Field Service staff by locally recruited staff;

22. Also requests the Secretary-General to report in detail on the performance of the Observation Mission in the acquisition of accommodation and the construction of facilities in his next performance report;

23. Further requests the Secretary-General to submit the budget proposals for the Observation Mission for the next financial period, including a comprehensive performance report, no later than 31 March 1995;

24. Invites voluntary contributions to the Observation Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

25. Decides tc include in the provisional agenda of its forty-ninth session under the item entitled "Financing of the activities arising from Security Council resolution 687 (1991)" the sub-item entitled "United Nations Iraq-Kuwait Observation Mission".

92nd plenary meeting
5 April 1994

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3/ A/47/990.